Index to Volume 15

1 is the November/December issue.
2 is the January/February issue.
3 is the March/April issue.
4 is the May/June issue.
5 is the July/August issue.
6 is the September/October issue.

Albright, Tom, Davis, Stan, and Brewer, Peter C. Security Regional Bank: Implementing a Balanced Scorecard Using the Business Modeling Approach, No. 5, 73–83

Antos, John, and Brimson, Jim. Predictive Accounting, No. 3, 61–69

Bagranoff, Nancy A., and Brewer, Peter C. Near Zero-Defect Accounting with Six Sigma, No. 2, 67–72

Barlow, Judith, Hott, David D., and Bean, LuAnn. Windows Woes? You may Be Ready for Linux, No. 5, 13–22

Barrett, Richard. Why There Are No Longer Valid Excuses To Avoid ABC, No. 3, 71–74

Bean, LuAnn. How SOX Affects Executive Compensation, No. 6, 11–17

Bean, LuAnn. Rebates: Do the Big Four Need an Ethics Audit?, No. 4, 37–40

Bean, LuAnn, Barlow, Judith, and Hott, David D. Windows Woes? You May Be Ready for Linux, No. 5, 13–22

Benson, Robert, Bugnitz, Tom, and Walton, William. Moving from Business Strategy to IT Action, No. 5, 39–45

Brewer, Peter C., Albright, Tom, and Davis, Stan. Security Regional Bank: Implementing a Balanced Scorecard Using the Business Modeling Approach, No. 5, 73–83

Brewer, Peter C., and Bagranoff, Nancy A. Near Zero-Defect Accounting with Six Sigma, No. 2, 67–72

Brimson, Jim, and Antos, John. Predictive Accounting, No. 3, 61–69

Bugnitz, Tom, Walton, William, and Benson, Robert. Moving from Business Strategy to IT Action, No. 5, 39–45

Burnie, David A., and Langsam, Sheldon A., How SOX Affects Investing through Credit Rating Agencies, No. 6, 49–56

Byington, J. Ralph, and Christensen, Jo Ann. How Secure Are Your Cash Transactions?, No. 1, 7–14

Cannon, David M., and Growe, Glenn A. SOA Compliance: Will IT Sabotage Your Efforts?, No. 5, 31–37

Christensen, Jo Ann, and Byington, J. Ralph. How Secure Are Your Cash Transactions?, No. 1, 7–14

Curtis, Jeffrey, and Iijima, Timothy. Need To Justify IT Security? Measure Your Risk!, No. 5, 47–51

Daly, John L. Pricing for Profitability: Give Your Competitors the "Dog" Jobs and Keep the "Gravy" for Yourself, No. 1, 69–74

Damianides, Marios. How Does SOX Change IT?, No. 6, 35–41

Davis, Stan, Brewer, Peter C., and Albright, Tom. Security Regional Bank: Implementing a Balanced Scorecard Using the Business Modeling Approach, No. 5, 73–83

Dennis-Escoffier, Shirley. Final Intangibles Regulations Provide Welcome Guidance, No. 4, 97–101

Dennis-Escoffier, Shirley. Final Regulations Issued Defining Research, No. 5, 95–97

Dennis-Escoffier, Shirley. IRS Changes Approach to Ruling on Spin-offs, No. 1, 87–90

Dennis-Escoffier, Shirley. IRS Issues Proposed Regulations on ISOs, No. 3, 97–100

Dennis-Escoffier, Shirley. Leased Employees: Business May Be Liable for Additional Payroll Taxes, No. 6, 73–77

© 2004 Wiley Periodicals, Inc.

Dennis-Escoffier, Shirley. New Regulations Answer Questions on Bonus Depreciation, No. 2, 85–88
DeVries, Delwyn D., and Kiger, Jack E. Journal Entries and Adjustments—Your Biggest Fraud Danger, No. 4, 57–62
Dorris, Gregory C., and Rosener, James D. Uncle Sam Watches Nervously: Foreign Investment in U.S. Industries, No. 2, 31–41
Dykxhoorn, Hans J., and Sinning, Kathleen. E. Claiming the Employer-Provided Child Care Credit, No. 3, 83–86
Edwards, James B. Has an M&A Revival Begun?, No. 2, 3–7
Evensky, Harold R. Scandals Rock Mutual Funds: Time To Jump Ship?, No. 3, 3–9
Frankel, Michael E. S. Do You Need In-House Dealmakers?, No. 2, 15–20
Friedman, Mark, and Munter, Paul. Creating an Excel-Based Executive Support System, No. 5, 53–59
Gallanis, Michael A., and Skerritt, Susan. Key Treasury Trends for 2003, No. 1, 3–6
Gaughan, Patrick A. M&A Lesson: Beware of Empire Builders, No. 2, 21–23
Gerard, Gregory, Hillison, William, and Pacini, Carl. What Your Firm Should Know about Identity Theft, No. 4, 3–11
Godwin, Joseph H., and Goldberg, Stephen R. Achieving Auditing Success, No. 4, 85–87
Godwin, Joseph H., and Goldberg, Stephen R. Achieving Management Success, No. 3, 87–88
Godwin, Joseph H., and Goldberg, Stephen R. Approaches to Better Management, No. 2, 73–74
Godwin, Joseph H., and Goldberg, Stephen R. Cash Is King: Cash Management and Risks, No. 1, 75–76
Godwin, Joseph H., and Goldberg, Stephen R. Effective Use of Technology, No. 5, 85–86
Godwin, Joseph H., and Goldberg, Stephen R. Sarbanes-Oxley Guidance, No. 6, 63–64
Goldberg, Jennifer S., and Goldberg, Stephen R. New Training Method Boosts Productivity, No. 3, 75–81
Goldberg, Stephen R., and Godwin, Joseph H. Achieving Auditing Success, No. 4, 85–87
Goldberg, Stephen R., and Godwin, Joseph H. Achieving Management Success, No. 3, 87–88
Goldberg, Stephen R., and Godwin, Joseph H. Approaches to Better Management, No. 2, 73–74
Goldberg, Stephen R., and Godwin, Joseph H. Cash Is King: Cash Management and Risks, No. 1, 75–76
Goldberg, Stephen R., and Godwin, Joseph H. Effective Use of Technology, No. 5, 85–86
Goldberg, Stephen R., and Godwin, Joseph H. Sarbanes-Oxley Guidance, No. 6, 63–64
Goldberg, Stephen R., and Goldberg, Jennifer S. New Training Method Boosts Productivity, No. 3, 75–81
Goldberg, Stephen R., Danko, Dori, and Stovall, Dennis. The Euro: How Will It Impact Your Treasury Operations?, No. 1, 35–40
Green, Antoinette, Todorova, Lyudmila, Trapani, Toni, Watson, Wilborne E., and Raiborn, Cecily A. Corporate Philanthropy: When Is Giving Effective?, No. 1, 47–54
Green, Brian Patrick, and Reinstein, Alan. U.S. vs. Canada: Are We Really Tougher on Fraud?, No. 1, 55–62
Green, Scott. Internal Controls: Take Seven Key Actions Before Your Certify!, No. 4, 21–27
Green, Scott. Unfinished Business: Abolish the Imperial CEO!, No. 6, 19–22
Growe, Glenn A., and Cannon, David M. SOA Compliance: Will IT Sabotage Your Efforts?, No. 5, 31–37
Hambleton, Wendy, Rouse, Robert W., and Weirich, Thomas. MD&A: Latest Guidelines Force Even More Disclosure, No. 5, 65–71
Heyler, Peter B., and Reider, Rob. Analyzing Sales for Better Cash Flow Management, No. 1, 15–25
Hillison, William, Pacini, Carl, and Gerard, Gregory. What Your Firm Should Know about Identity Theft, No. 4, 3–11
Holzmann, Oscar J., and Robinson, Tom. Changes in Accounting/Reporting for Retirement Benefits, No. 6, 65–68
Holzmann, Oscar J., and Robinson, Tom. FASB/GAAP—International Convergence, No. 5, 87–90
Holzmann, Oscar J., and Robinson, Tom. FASB Revisits Variable Interest Entities, No. 4, 89–91
Hooke, Jeff. Need Cash? Don't Forget Leveraged Recaps, No. 3, 11–14
Hott, David D., Bean, LuAnn, and Barlow, Judith. Windows Woes? You May Be Ready for Linux, No. 5, 13–22
Iijima, Timothy, and Curtis, Jeffrey. Need To Justify IT Security? Measure Your Risk!, No. 5, 47–51
Ito, Kazunoti, and Souissi, Mohsen. Integrating

© 2004 Wiley Periodicals, Inc.

Target Costing and the Balanced Scorecard, No. 6, 57–62
Jasmon, Abadan. Treasury Strategies for Tough Times, No. 1, 27–34
Ketz, J. Edward, and Schams, Puja. Goodwill: Have New Rules Killed Mergers?, No. 2, 53–58
Kiel, Mark, and Mautz, R. David, Jr. How Will SOX Touch Nonpublic Companies?, No. 6, 7–10
Kiger, Jack E., and DeVries, Delwyn D. Journal Entries and Adjustments—Your Biggest Fraud Danger, No. 4, 57–62
Kimmel, Paul, and Warfield, Terry. SEC Urges Big Changes in Accounting and Reporting, No. 6, 43–48
Kreuze, Jerry, Smith, Ola, and Langsam, Sheldon A. Underfunded Pension Plans: Is More Debt the Answer?, No. 1, 41–45
Langsam, Sheldon A., and Burnie, David A. How SOX Affects Investing through Credit Rating Agencies, No. 6, 49–56
Langsam, Sheldon A., Kreuze, Jerry, and Smith, Ola. Underfunded Pension Plans: Is More Debt the Answer?, No. 1, 41–45
Massoud, Marc F., Schorg, Chandra A., and Raiborn, Cecily A. Using a "Culture Audit" To Pick M&A Winners, No. 4, 47–55
Mautz, R. David, Jr., and Kiel, Mark. How Will SOX Touch Nonpublic Companies?, No. 6, 7–10
Metwalli, Ali M., and Tang, Roger Y. W. Update: M&A in Latin America, No. 2, 43–51
Moeller, Robert. Coping with SOX 404 Requirements, No. 6, 23–28
Moeller, Robert. Managing Internal Auditing in a Post-SOA World, No. 4, 41–45
Munter, Paul. Analyzing Multiple Deliverable Arrangements—EITF Issue 00-21, No. 1, 77–82
Munter, Paul. FASB Proposes Additional Disclosures for Pension Plans, No. 2, 75–79
Munter, Paul. FASB Proposes Changes to VIE Accounting, No. 3, 89–92
Munter, Paul, and Friedman, Mark. Creating an Excel-Based Executive Support System, No. 5, 53–59
Munter, Paul, Rouse, Robert W., and Weirich, Thomas R. New Mandate: Reporting on Internal Controls, No. 2, 59–66
Pacini, Carl, Gerard, Gregory, and Hillison, William. What Your Firm Should Know about Identity Theft, No. 4, 3–11
Pickett, K.H. Spencer. How To Spot and Use the "New" Internal Auditors, No. 4, 29–36
Prescott, Gregory L., and Sylvestre, Jeanne. The Danger of Underfunded Pensions: What To Do About It, No. 5, 61–64
Raiborn, Cecily A., Green, Antoinette, Todorova, Lyudmila, Trapani, Toni, and Watson, Wilborne E. Corporate Philanthropy: When Is Giving Effective?, No. 1, 47–54
Raiborn, Cecily A., Massoud, Marc F., and Schorg, Chandra A. Using a "Culture Audit" To Pick M&A Winners, No. 4, 47–55
Ramos, Michael. Just How Effective Is Your Internal Control?, No. 6, 29–33
Reider, Rob, and Heyler, Peter B. Analyzing Sales for Better Cash Flow Management, No. 1, 15–25
Reinstein, Alan, and Green, Brian Patrick. U.S. vs. Canada: Are We Really Tougher on Fraud?, No. 1, 55–62
Robinson, Tom. Changes in Accounting/Reporting for Retirement Benefits, No. 6, 65–68
Robinson, Tom. FASB/GAAP—International Convergence, No. 5, 87–90
Robinson, Tom, and Holzmann, Oscar J. FASB Revisits Variable Interest Entities, No. 4, 89–91
Rosener, James D., and Dorris, Gregory C. Uncle Sam Watches Nervously: Foreign Investment in U.S. Industries, No. 2, 31–41
Rouse, Robert W. Better Federal-State Cooperation Needed, No. 2, 89–91
Rouse, Robert W. Bigger Budget for SEC, No. 1, 91–92
Rouse, Robert W. Reporting for Publicly Held Companies, No. 5, 99–101
Rouse, Robert W. SEC Rushes To Hire SOA Staff, No. 4, 103–104
Rouse, Robert W. SOA Fallout Continues, No. 3, 101–103
Rouse, Robert W. SOX Repercussions Continue, No. 6, 79–81
Rouse, Robert W., and Weirich, Thomas R. Special Report: Sense of Urgency at SEC Developments Conference, No. 4, 63–69
Rouse, Robert W., Weirich, Thomas R., and Munter, Paul. New Mandate: Reporting on Internal Controls, No. 2, 59–66
Roy, Michael. Beyond the Closing Table: M&A Considerations from a Banker's Perspective, No. 2, 25–29
Schams, Puja, and Ketz, J. Edward. Goodwill: Have New Rules Killed Mergers?, No. 2, 53–58
Schorg, Chandra A., Raiborn, Cecily A., and Massoud, Marc F. Using a "Culture Audit" To Pick M&A Winners, No. 4, 47–55

© 2004 Wiley Periodicals, Inc.

Schulist, Stephen. Using ABC To Manage and Improve at CONCO Foods, No. 3, 29–35
Sherman, Andrew J. Getting Deals Done in Today's Market, No. 2, 9–13
Singleton, Aaron, and Singleton, Tommie. Cyberterrorism: Are You at Risk?, No. 5, 3–12
Singleton, Tommie, and Singleton, Aaron. Cyberterrorism: Are You at Risk?, No. 5, 3–12
Sinning, Kathleen, E., and Dykxhoorn, Hans J. Claiming the Employer-Provided Child Care Credit, No. 3, 83–86
Skerritt, Susan, and Gallanis, Michael A. Key Treasury Trends for 2003, No. 1, 3–6
Smith, Gordon. Information Security: Is Your Auditing Up to the Task?, No. 4, 13–19
Smith, Gordon. Sarbanes-Oxley: Compliance or Sham?, No. 6, 3–5
Smith, Ola, Langsam, Sheldon A., and Kreuze, Jerry. Underfunded Pension Plans: Is More Debt the Answer?, No. 1, 41–45
Sopariwala, Parvez R., and Subramanian, Ram. Evaluating Organizational Strategy Using Accounting Data: A Template for a Fine-Grained Analysis, No. 4, 71–84
Souissi, Mohsen, and Ito, Kazunoti. Integrating Target Costing and the Balanced Scorecard, No. 6, 57–62
Stenzel, Catherine, and Stenzel, Joe. Cost and Performance Management Tactics Used by Learning Organizations, No. 3, 37–60
Stenzel, Joe, and Stenzel, Catherine. Cost and Performance Management Tactics Used by Learning Organizations, No. 3, 37–60
Stevens, Mark E. Activity-Based Planning and Budgeting: The Coming of Age of the "Consumption-Based" Approach, No. 3, 15–28
Stone, Edward J. Letter from the Editor, No. 1, 1
Stone, Edward J. Letter from the Editor, No. 2, 1
Stone, Edward J. Letter from the Editor, No. 3, 1
Stone, Edward J. Letter from the Editor, No. 4, 1
Stone, Edward J. Letter from the Editor, No. 5, 1
Stone, Edward J. Letter from the Editor, No. 6, 1
Stovall, Dennis, Goldberg, Stephen R., and Danko, Dori. The Euro: How Will It Impact Your Treasury Operations?, No. 1, 35–40
Strobel, Caroline D. Finally: Pension Plan Funding Relief, No. 6, 69–71
Strobel, Caroline D. Good News for Medical Reimbursement Plans, No. 4, 93–95
Strobel, Caroline D. Is Pension Legislation in the Cards?, No. 2, 81–83
Strobel, Caroline D. More Corporate Acquisition Costs Held To Be Deductible, No. 5, 91–93
Strobel, Caroline D. R&D Credit Uncertainty, No. 1, 83–85
Strobel, Caroline D. Reduction-in-Force Payments Not Subject to Payroll Taxes, No. 3, 93–95
Subramanian, Ram, and Sopariwala, Parvez R. Evaluating Organizational Strategy Using Accounting Data: A Template for a Fine-Grained Analysis, No. 4, 71–84
Sylvestre, Jeanne, and Prescott, Gregory L. The Danger of Underfunded Pensions: What To Do About It, No. 5, 61–64
Tang, Roger Y. W., and Metwalli, Ali M. Update: M&A in Latin America, No. 2, 43–51
Thomas, Alison. Why Corporate Reporting Is a Strategic Opportunity, No. 1, 63–68
Todorova, Lyudmila, Trapani, Toni, Watson, Wilborne E., Raiborn, Cecily A., and Green, Antoinette. Corporate Philanthropy: When Is Giving Effective?, No. 1, 47–54
Tokic, Damir. How To Pick Technology Stocks Today, No. 5, 23–29
Trapani, Toni, Watson, Wilborne E., Raiborn, Cecily A., Green, Antoinette, and Todorova, Lyudmila. Corporate Philanthropy: When Is Giving Effective?, No. 1, 47–54
Walton, William, Benson, Robert, and Bugnitz, Tom. Moving from Business Strategy to IT Action, No. 5, 39–45
Warfield, Terry, and Kimmel, Paul. SEC Urges Big Changes in Accounting and Reporting, No. 6, 43–48
Watson, Wilborne E., Raiborn, Cecily A., Green, Antoinette, Todorova, Lyudmila, and Trapani, Toni. Corporate Philanthropy: When Is Giving Effective?, No. 1, 47–54
Weirich, Thomas, Hambleton, Wendy, and Rouse, Robert W. MD&A: Latest Guidelines Force Even More Disclosure, No. 5, 65–71
Weirich, Thomas R., Munter, Paul, and Rouse, Robert W. New Mandate: Reporting on Internal Controls, No. 2, 59–66
Weirich, Thomas R., and Rouse, Robert W. Special Report: Sense of Urgency at SEC Developments Conference, No. 4, 63–69

ACTIVITY-BASED COSTING

Using ABC To Manage and Improve at CONCO Foods, Stephen Schulist, No. 3, 29–35
Why There Are No Longer Valid Excuses To Avoid ABC, Richard Barrett, No. 3, 71–74

ACTIVITY-BASED PLANNING

Activity-Based Planning and Budgeting: The

© 2004 Wiley Periodicals, Inc.

Coming of Age of the "Consumption-Based" Approach, Mark E. Stevens, No. 3, 15–28

BALANCED SCORECARD

Integrating Target Costing and the Balanced Scorecard, Mohsen Souissi and Kazunoti Ito, No. 6, 57–62

Security Regional Bank: Implementing a Balanced Scorecard Using the Business Modeling Approach, Peter C. Brewer, Tom Albright, and Stan Davis, No. 5, 73–83

BANKING

Beyond the Closing Table: M&A Considerations from a Banker's Perspective, Michael Roy, No. 2, 25–29

BOOK REVIEWS

Achieving Auditing Success, Stephen R. Goldberg and Joseph H. Godwin, No. 4, 85–87

Achieving Management Success, Stephen R. Goldberg and Joseph H. Godwin, No. 3, 87–88

Approaches to Better Management, Stephen R. Goldberg and Joseph H. Godwin, No. 2, 73–74

Cash Is King: Cash Management and Risks, Stephen R. Goldberg and Joseph H. Godwin, No. 1, 75–76

Effective Use of Technology, Stephen R. Goldberg and Joseph H. Godwin, No. 5, 85–86

Sarbanes-Oxley Guidance, Stephen R. Goldberg and Joseph H. Godwin, No. 6, 63–64

BUDGETING

Activity-Based Planning and Budgeting: The Coming of Age of the "Consumption-Based" Approach, Mark E. Stevens, No. 3, 15–28

CASH FLOW MANAGEMENT

Analyzing Sales for Better Cash Flow Management, Rob Reider and Peter B. Heyler, No. 1, 15–25

CEO

Unfinished Business: Abolish the Imperial CEO!, Scott Green, No. 6, 19–22

CHILD CARE CREDIT

Claiming the Employer-Provided Child Care Credit, Hans J. Dykxhoorn and Kathleen E. Sinning, No. 3, 83–86

COMMUNITY-OF-PRACTICE APPROACH

New Training Method Boosts Productivity, Jennifer S. Goldberg and Stephen R. Goldberg, No. 3, 75–81

COMPUTERS

Windows Woes? You May Be Ready for Linux, LuAnn Bean, Judith Barlow, and David D. Hott, No. 5, 13–22

CONSUMPTION-BASED APPROACH

Activity-Based Planning and Budgeting: The Coming of Age of the "Consumption-Based" Approach, Mark E. Stevens, No. 3, 15–28

CORPORATE PHILANTHROPY

Corporate Philanthropy: When Is Giving Effective?, Cecily A. Raiborn, Antoinette Green, Lyudmila Todorova, Toni Trapani, and Wilborne E. Watson, No. 1, 47–54

CORPORATE REPORTING

Why Corporate Reporting Is a Strategic Opportunity, Alison Thomas, No. 1, 63–68

COST MANAGEMENT

Cost and Performance Management Tactics Used by Learning Organizations, Catherine Stenzel and Joe Stenzel, No. 3, 37–60

CREDIT RATING AGENCIES

How SOX Affects Investing through Credit Rating Agencies, David A. Burnie and Sheldon A. Langsam, No. 6, 49–56

CULTURE AUDIT

Using a "Culture Audit" To Pick M&A Winners, Chandra A. Schorg, Cecily A. Raiborn, and Marc F. Massoud, No. 4, 47–55

CYBERTERRORISM

Cyberterrorism: Are You at Risk?, Tommie Singleton and Aaron Singleton, No. 5, 3–12

DEALMAKING

Do You Need In-House Dealmakers?, Michael E. S. Frankel, No. 2, 15–20

Getting Deals Done in Today's Market, Andrew J. Sherman, No. 2, 9–13

ETHICS AUDIT

Rebates: Do the Big Four Need an Ethics Audit?, LuAnn Bean, No. 4, 37–40

EURO CURRENCY CONVERSION

The Euro: How Will It Impact Your Treasury Operations?, Stephen R. Goldberg, Dori Danko, and Dennis Stovall, No. 1, 35–40

© 2004 Wiley Periodicals, Inc.

EXECUTIVE COMPENSATION
How SOX Affects Executive Compensation, LuAnn Bean, No. 6, 11–17

EXECUTIVE SUPPORT SYSTEMS
Creating an Excel-Based Executive Support System, Mark Friedman and Paul Munter, No. 5, 53–59

FASB
Analyzing Multiple Deliverable Arrangements—EITF Issue 00-21, Paul Munter, No. 1, 77–82
Changes in Accounting/Reporting for Retirement Benefits, Oscar J. Holzmann and Tom Robinson, No. 6, 65–68
FASB/GAAP—International Convergence, Oscar J. Holzmann and Tom Robinson, No. 5, 91–93
FASB Proposes Additional Disclosures for Pension Plans, Paul Munter, No. 2, 75–79
FASB Proposes Changes to VIE Accounting, Paul Munter, No. 3, 89–92
FASB Revisits Variable Interest Entities, Oscar J. Holzmann and Thomas R. Robinson, No. 4, 89–91

FINANCIAL REPORTING
Internal Controls: Take Seven Key Actions Before Your Certify!, Scott Green, No. 4, 21–27

FOREIGN INVESTMENT
Uncle Sam Watches Nervously: Foreign Investment in U.S. Industries, James D. Rosener and Gregory C. Dorris, No. 2, 31–41
Update: M&A in Latin America, Ali M. Metwalli and Roger Y. W. Tang, No. 2, 43–51

FRAUD
How Secure Are Your Cash Transactions?, Jo Ann Christensen and J. Ralph Byington, No. 1, 7–14
Journal Entries and Adjustments—Your Biggest Fraud Danger, Delwyn D. DeVries and Jack E. Kiger, No. 4, 57–62
New Mandate: Reporting on Internal Controls, Robert W. Rouse, Thomas R. Weirich, and Paul Munter, No. 2, 59–66
U.S. vs. Canada: Are We Really Tougher on Fraud?, Alan Reinstein and Brian Patrick Green, No. 1, 55–62

GOODWILL
Goodwill: Have New Rules Killed Mergers?, J. Edward Ketz and Puja Schams, No. 2, 53–58

IDENTITY THEFT
What Your Firm Should Know about Identity Theft, Gregory Gerard, William Hillison, and Carl Pacini, No. 4, 3–11

INFORMATION SECURITY
Information Security: Is Your Auditing Up to the Task?, Gordon Smith, No. 4, 13–19
What Your Firm Should Know about Identity Theft, Gregory Gerard, William Hillison, and Carl Pacini, No. 4, 3–11

INFORMATION TECHNOLOGY
How Does SOX Change IT?, Marios Damianides, No. 6, 35–41
Moving from Business Strategy to IT Action, Robert Benson, Tom Bugnitz, and William Walton, No. 5, 39–45
Need To Justify IT Security? Measure Your Risk!, Timothy Iijima and Jeffrey Curtis, No. 5, 47–51
SOA Compliance: Will IT Sabotage Your Efforts?, David M. Cannon and Glenn A. Growe, No. 5, 31–37

INTERNAL CONTROLS
Coping with SOX 404 Requirements, Robert Moeller, No. 6, 23–28
How To Spot and Use the "New" Internal Auditors, K.H. Spencer Pickett, No. 4, 29–36
Internal Controls: Take Seven Key Actions Before Your Certify!, Scott Green, No. 4, 21–27
Just How Effective Is Your Internal Control?, Michael Ramos, No. 6, 29–33
Managing Internal Auditing in a Post-SOA World, Robert Moeller, No. 4, 41–45
New Mandate: Reporting on Internal Controls, Robert W. Rouse, Thomas R. Weirich, and Paul Munter, No. 2, 59–66

INVESTING
How SOX Affects Investing through Credit Rating Agencies, David A. Burnie and Sheldon A. Langsam, No. 6, 49–56
How To Pick Technology Stocks Today, Damir Tokic, No. 5, 23–29
Scandals Rock Mutual Funds: Time To Jump Ship?, Harold R. Evensky, No. 3, 3–9

IRS
Final Intangibles Regulations Provide Welcome Guidance, Shirley Dennis-Escoffier, No. 4, 97–101

© 2004 Wiley Periodicals, Inc.

Final Regulations Issued Defining Research, Shirley Dennis-Escoffier, No. 5, 95–97
Finally: Pension Plan Funding Relief, Caroline D. Strobel, No. 6, 69–71
Good News for Medical Reimbursement Plans, Caroline D. Strobel, No. 4, 93–95
IRS Changes Approach to Ruling on Spin-offs, Shirley Dennis-Escoffier, No. 1, 87–90
IRS Issues Proposed Regulations on ISOs, Shirley Dennis-Escoffier, No. 3, 97–100
Is Pension Legislation in the Cards?, Caroline D. Strobel, No. 2, 81–83
Leased Employees: Business May Be Liable for Additional Payroll Taxes, Shirley Dennis-Escoffier, No. 6, 73–77
More Corporate Acquisition Costs Held To Be Deductible, Caroline D. Strobel, No. 5, 91–93
New Regulations Answer Questions on Bonus Depreciation, Shirley Dennis-Escoffier, No. 2, 85–88
R&D Credit Uncertainty, Caroline D. Strobel, No. 1, 83–85
Reduction-in-Force Payments Not Subject to Payroll Taxes, Caroline D. Strobel, No. 3, 93–95

JOURNAL ENTRIES

Journal Entries and Adjustments—Your Biggest Fraud Danger, Delwyn D. DeVries and Jack E. Kiger, No. 4, 57–62

LEARNING ORGANIZATIONS

Cost and Performance Management Tactics Used by Learning Organizations, Catherine Stenzel and Joe Stenzel, No. 3, 37–60

LEVERAGED RECAPITALIZATIONS

Need Cash? Don't Forget Leveraged Recaps, Jeff Hooke, No. 3, 11–14

LINUX

Windows Woes? You May Be Ready for Linux, LuAnn Bean, Judith Barlow, and David D. Hott, No. 5, 13–22

MANAGEMENT'S DISCUSSION AND ANALYSIS

MD&A: Latest Guidelines Force Even More Disclosure, Wendy Hambleton, Robert W. Rouse, and Thomas Weirich, No. 5, 65–71

MERGERS AND ACQUISITIONS

Beyond the Closing Table: M&A Considerations from a Banker's Perspective, Michael Roy, No. 2, 25–29
Getting Deals Done in Today's Market, Andrew J. Sherman, No. 2, 9–13
Goodwill: Have New Rules Killed Mergers?, J. Edward Ketz and Puja Schams, No. 2, 53–58
Has an M&A Revival Begun?, James B. Edwards, No. 2, 3–7
M&A Lesson: Beware of Empire Builders, Patrick A. Gaughan, No. 2, 21–23
Uncle Sam Watches Nervously: Foreign Investment in U.S. Industries, James D. Rosener and Gregory C. Dorris, No. 2, 31–41
Update: M&A in Latin America, Ali M. Metwalli and Roger Y. W. Tang, No. 2, 43–51
Using a "Culture Audit" To Pick M&A Winners, Chandra A. Schorg, Cecily A. Raiborn, and Marc F. Massoud, No. 4, 47–55

MUTUAL FUNDS

Scandals Rock Mutual Funds: Time To Jump Ship?, Harold R. Evensky, No. 3, 3–9

NONPUBLIC COMPANIES

How Will SOX Touch Nonpublic Companies?, R. David Mautz, Jr. and Mark Kiel, No. 6, 7–10

ORGANIZATIONAL STRATEGY

Evaluating Organizational Strategy Using Accounting Data: A Template for a Fine-Grained Analysis, Parvez R. Sopariwala and Ram Subramanian, No. 4, 71–84

PENSIONS

The Danger of Underfunded Pensions: What To Do About It, Jeanne Sylvestre and Gregory L. Prescott, No. 5, 61–64
Underfunded Pension Plans: Is More Debt the Answer?, Ola Smith, Sheldon A. Langsam, and Jerry Kreuze, No. 1, 41–45

PERFORMANCE MANAGEMENT

Cost and Performance Management Tactics Used by Learning Organizations, Catherine Stenzel and Joe Stenzel, No. 3, 37–60

PREDICTIVE ACCOUNTING

Predictive Accounting, Jim Brimson and John Antos, No. 3, 61–69

PRICING

Pricing for Profitability: Give Your Competitors the "Dog" Jobs and Keep the "Gravy" for Yourself, John L. Daly, No. 1, 69–74

© 2004 Wiley Periodicals, Inc.

PRODUCTIVITY
New Training Method Boosts Productivity, Jennifer S. Goldberg and Stephen R. Goldberg, No. 3, 75–81

REBATE
Rebates: Do the Big Four Need an Ethics Audit?, LuAnn Bean, No. 4, 37–40

SALES ANALYSIS
Analyzing Sales for Better Cash Flow Management, Rob Reider and Peter B. Heyler, No. 1, 15–25

SARBANES-OXLEY ACT
Coping with SOX 404 Requirements, Robert Moeller, No. 6, 23–28
How Does SOX Change IT?, Marios Damianides, No. 6, 35–41
How SOX Affects Executive Compensation, LuAnn Bean, No. 6, 11–17
How SOX Affects Investing through Credit Rating Agencies, David A. Burnie and Sheldon A., Langsam, No. 6, 49–56
How To Spot and Use the "New" Internal Auditors, K.H. Spencer Pickett, No. 4, 29–36
How Will SOX Touch Nonpublic Companies?, R. David Mautz, Jr. and Mark Kiel, No. 6, 7–10
Internal Controls: Take Seven Key Actions Before Your Certify!, Scott Green, No. 4, 21–27
Just How Effective Is Your Internal Control?, Michael Ramos, No. 6, 29–33
New Mandate: Reporting on Internal Controls, Robert W. Rouse, Thomas R. Weirich, and Paul Munter, No. 2, 59–66
Sarbanes-Oxley: Compliance or Sham?, Gordon Smith, No. 6, 3–5
SOA Compliance: Will IT Sabotage Your Efforts?, David M. Cannon and Glenn A. Growe, No. 5, 31–37
SOA Fallout Continues, Robert W. Rouse, No. 3, 101–103
SOX Repercussions Continue, Robert W. Rouse, No. 6, 79–81
Unfinished Business: Abolish the Imperial CEO!, Scott Green, No. 6, 19–22

SEC
Better Federal-State Cooperation Needed, Robert W. Rouse, No. 2, 89–91
Bigger Budget for SEC, Robert W. Rouse, No. 1, 91–92
Reporting for Publicly Held Companies, Robert W. Rouse, No. 5, 99–101
SEC Rushes To Hire SOA Staff, Robert W. Rouse, No. 4, 103–104
SEC Urges Big Changes in Accounting and Reporting, Paul Kimmel and Terry Warfield, No. 6, 43–48
SOA Fallout Continues, Robert W. Rouse, No. 3, 101–103
SOX Repercussions Continue, Robert W. Rouse, No. 6, 79–81
Special Report: Sense of Urgency at SEC Developments Conference, Robert W. Rouse and Thomas R. Weirich, No. 4, 63–69

SIX SIGMA
Near Zero-Defect Accounting with Six Sigma, Peter C. Brewer and Nancy A. Bagranoff, No. 2, 67–72

STRATEGIC CONCERNS
Why Corporate Reporting Is a Strategic Opportunity, Alison Thomas, No. 1, 63–68

TARGET COSTING
Integrating Target Costing and the Balanced Scorecard, Mohsen Souissi and Kazunoti Ito, No. 6, 57–62

TECHNOLOGY STOCKS
How To Pick Technology Stocks Today, Damir Tokic, No. 5, 23–29

TRAINING METHODS
New Training Method Boosts Productivity, Jennifer S. Goldberg and Stephen R. Goldberg, No. 3, 75–81

TREASURY OPERATIONS
The Euro: How Will It Impact Your Treasury Operations?, Stephen R. Goldberg, Dori Danko, and Dennis Stovall, No. 1, 35–40

TREASURY STRATEGIES
Treasury Strategies for Tough Times, Abadan Jasmon, No. 1, 27–34

TREASURY TRENDS
Key Treasury Trends for 2003, Michael A. Gallanis and Susan Skerritt, No. 1, 3–6

© 2004 Wiley Periodicals, Inc.